Chapter 24.—Public Works Department.

(C. A. C., Articles 449—468-A.)

Payment Registers ... ... 363 | Currency of Railway Cheques . 371
Receipt Registers 366

362. Separate registers should be maintained for the Public Works Department (ordinary branches) and for each State Railway with which the Treasury deals.

Payment Registers.

363. For the payment registers, C. A. C. Form No. 62 should be used; this provides a set of columns for each Executive Engineer or other Public Works disburser, and for a daily total to be carried to the Cash Book. Great care should be taken to follow out the exact rules of the C. A. C. in respect to this register. At Treasury inspections the register has been found to be much neglected in the following respects:—

(1) The "number of Cheque Book" is often omitted. The number of the book used for drawing on the District only should be recorded. The addition of numbers of books used for cheques on subordinate Treasuries only leads to mistakes.

(2) The daily total is often omitted and the entries are made so as to render a monthly total of each "amount" column impracticable.

The following two examples will explain how the entries should be made and the daily total arrived at:—

Executive Engineer, Dharwar.

Cheque Book No. 0381.

No. of Cheque.	Amount.	Balance.	Initials of Treasury Officer.	Daily Total carried to Cash Book.
	Rs. a. p.	Rs. a. p.		Rs. a. p.
1st August	.....	4,108 1 4		
0381/1	100 0 0	4,008 1 4	J. W.	
Letter of credit No. 9, dated 1st August	.....	2,000 0 0		
		6,008 1 4	J. W.	
0381/2	300 0 0	5,708 1 4	J. W.	
Táluka A, dated 30th July ...	403 1 4	5,300 0 0	J. W.	
	808 1 4	.....		808 1 4
0381/5	50 0 0	5,250 0 0	J. W.	
0381/4	340 0 0	4,910 0 0	J. W.	
0381/3	80 0 0	4,830 0 0	J. W.	
Táluka C, dated 1st August ..	40 0 0	4,790 0 0	J. W.	
Do. D, do. ...	280 0 0	4,510 0 0	J. W.	
	790 0 0	.....		790 0 0

364. The register includes *only* payments against letters of credit: Compensation for Land, Transfer adjustments for supplies by Land Revenue Department or by Local Funds, should be entered at once in the Cash Book.

365. The Schedules to the List of payment should simply detail the amount paid to each Public Works Disburser thus:—

	Rs. a. p.
Executive Engineer, A. Division ...	...
Do. B. do. ...	...
Do. C. do. ...	...
Total ...	

and should be accompanied by the paid cheques with the prescribed covering lists.

N.B.—The Examiner, Public Works Accounts, does *not* require a copy of this payment schedule.

Receipt Registers.

366. For the register of receipts from Public Works Officers, C. A. C. Form 64 should be used, one column being opened for each Executive Engineer (or other Public Works Disburser) and one column for "other items." When signing a "consolidated receipt," the Treasury Officer should have this register brought before him and should *personally* see that the receipt he signs represents exactly (neither more nor less than) the total of the column of the disburser to whom the receipt is being passed.

The column "other items" should be confined to sums received under Article 460, C. A. C., as "contributions" direct from the contributors, and items so dealt with will not, of course, be included in any consolidated receipts granted to an Executive Engineer, though an Executive Engineer may be advised of such a receipt.

N.B.—Receipts from Cemeteries by Civil Officers must be paid in gross into the Treasury and credited direct in the Cash Book or through a register, as directed in Article 468 of the C. A. C.

367. All Public Works Revenue or other receipts realized by Civil Officers, such as Water Rate Collections, Road Tolls (other than those assigned to the Local Fund) should be entered in a separate register in C. A. C. Form 36 with columns arranged according to the peculiar requirements of each district.

368. The daily total of the two receipt registers of the Public Works Department (ordinary branches) should be separately carried into the Cash Book, but only one schedule will be needed to the Cash Account, which will be in the ordinary subsidiary schedule form and will show the total (in some cases the details also) of each column in two registers, according to the following example, *viz.*:—

Schedule of Receipts of the Public Works Department (ordinary branches) for the month of 19 .

Remittances from Public Works Disbursers.

	Rs. a. p.
Executive Engineer, A. Division	...
Do. B. do.	...
Do. C. do.	...

Items adjustable by Public Works Department.

Other items, *viz* :—

	Rs. a. p.
Contributions from the .	
_____Municipality for ...	
_____Cantonment Fund for ...	
Rents of Buildings, *viz.* :—	
A.	
B.	
C.	
Road Tolls	
Water-rate collection :—	
_____Canal	
_____Cut	
_____Bund	
Grand Total ...	

An extract of this schedule (omitting "remittances" from the Public Works Disbursers) should be forwarded to the Examiner, Public Works Accounts, Bombay, punctually on the date the Treasury Accounts are despatched.

369. The Examiner of Public Works Accounts has intimated that the details of the contributions he expects under "Other items" in the above schedule, are as follows :—

Private Contributions.
Municipal do.
Excluded Local Funds :—
Cantonment Funds.
Dispensary Funds.
Station Funds.
Port Funds, etc., etc.
Patfalla Cess Collections (by tálukas).

This will give an idea of the items which should appear in the *one* column "Other items" in the register in C. A. C. Form 64. The details for the schedule can easily be produced from the columns "from whom received," and "on what account," which will (as noted in the form in the Code) only be filled in when the column "Other items" is used. No details of "remittances" should be given (or if given should be disregarded), so that a receipt from an Executive Engineer is simply entered in the appropriate column of the register with no detail beyond the date.

370. For the register prescribed above in Article 367 the Examiner gives the following details :—

Rent of Buildings. } Full details of the rent or sale of each building will be needed in the
Sale of Buildings. } Schedule, but only one column for each should be opened in the register.

Sales of Produce.
Sale of old Materials.
Public Works Road Tolls.
Collections under the Highway Act.
Miscellaneous.
Irrigation Revenue * Canal :—
Water Rate.
Sale of water.
Supply to Towns.
Plantations including produce.
Miscellaneous.

Note 1.—Receipts from the following sources would be classified and entered in the column set apart for the head noted against each :—

Water-rate collections for—

(1) Drinking purposes	Comes under "Supplies to Towns."
(2) Factories	Comes under "Sale of water."
(3) Watering road-side trees ...	
(4) Sale of trees in compound of Public Works Buildings	Comes under "Sale of produce."
(5) Revenue of land under tank ...	Pertains to "Irrigation Revenue," sub-head "Miscellaneous."
(6) Sale of Fisheries	
(7) Sale of Fruit	Pertains to "Sale of produce."
(8) Sale of Grass	
(9) Sale-produce of reeds	Pertains to "Plantation, including produce."
(10) Garden produce	Under "Sale of produce."
(11) Ghee Tax (Sind Canals)	Under "Miscellaneous."

Note 2.—Public Works road tolls by "bars" or "nákás" is not required. Kharif and rabi under "water-rate collections" need not be detailed.

Note 3.—Sale-proceeds of trees on Provincial roads are not Public Works Department Receipts.

Great care should be taken to open the register with sufficient columns to enable the schedule to be correctly prepared, so as to meet the Examiner's requirements; any details needed as in the case of "Rent of Buildings" should be neatly entered in the column "Name of Treasury."

Currency of Railway Cheques.

371. The currency of cheques issued by Guaranteed and Subsidized Railway Companies provided with funds by credits on Government Treasuries, is limited to three months from the date of issue in the same way as Public Works cheques. Should the currency of a cheque expire owing to non-presentation within three months from the date of its issue, payment must be refused.

The above ruling applies to all guaranteed and subsidized railways provided with funds from Government Treasuries on Letters of Credit, and also to the Southern Mahratta Railway Company.

No. 138.

Page 221 —

Cancel No. 3 under Article 370.

(No. 138, dated 9-10-07).